

IFTA DECALS

Two (2) decals will be issued for each qualified motor vehicle operated by the IFTA licensee. IFTA requires that one decal be placed on the exterior portion of the passenger's side of the power unit. The second decal must be placed on exterior portion of the driver's side of the power unit. A licensee may request extra decals for fleet additions by completing the Request for Additional IFTA Decals form (MV: IFTA-5). IFTA decals are not vehicle specific. Please ensure that the truck surface is clean, dry, and wax free before affixing the decals. Complete instructions for affixing decals are printed on the back of each decal set. Licensees who purchase IFTA decals in error may be entitled to a refund of the decal fee by submitting a completed Petition for Refund for fees erroneously paid for IFTA decals form (MV: IFTA-PDR).

LICENSE CANCELLATIONS

An IFTA license may be canceled at the request of the licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. A licensee should check the cancellation box on the final IFTA quarterly fuel use tax return in order to cancel a license. The licensee may also elect to submit a written request for cancellation. The licensee must return the original IFTA license and all IFTA decals to the Department. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license.

ACCOUNT CHANGES

The MCS office must be notified of any changes to the IFTA account. Changes will not be accepted over the telephone. These changes include, but are not limited to: mailing address, telephone/fax number, contact person, and business location. It is the responsibility of each licensee to ensure that the account information is current and accurate.

If there is a change in the ownership of the business, the IFTA account in the former name must be closed, and a new application must be completed in the name of the new business. Upon approval of the new application, credentials will be issued.

LICENSE REVOCATION

An IFTA license may be revoked for any of the following reasons:

- Failure to file an IFTA quarterly fuel use tax return or provide additional information, upon request, related to the report filed;
- Failure to remit all taxes due all jurisdictions; or
- Failure to pay and/or protest an audit assessment within the established time period.

The Department will notify the licensee and all jurisdictions when a revocation has occurred or has been released. Interstate operation of a qualified motor vehicle, while revoked, may result in a citation, and court fines. The Department may reinstate an IFTA license once the licensee files all required returns and remits all outstanding liabilities due all jurisdictions.

QUARTERLY RETURNS

All licensees must file an IFTA quarterly fuel use tax return (IFTA-100 and IFTA-101) with the Department. The quarterly fuel use tax return indicates the tax or refund due each member jurisdiction. Only one payment is submitted to the Department for the net tax due. If a net refund is due to the licensee, upon request, the Department will issue a payment to the licensee. The IFTA Quarterly Fuel Tax Return may be filed electronically.

The IFTA quarterly fuel use tax return will be sent to all IFTA licensees at least thirty (30) days prior to the due date. Failure to receive the quarterly fuel use tax return does not relieve the licensee from reporting obligations. Instruction sheets (IFTA-101-I-MN) are provided with each quarterly fuel use tax return. The

MCS section will answer questions related to the IFTA return, but cannot prepare tax returns for licensees.

A quarterly fuel use tax return must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a given quarter. Failure to file a quarterly return will result in applicable penalties and interest being applied.

The due date for the quarterly fuel use tax return is the last day of the month immediately following the close of the quarter for which the return is being filed. These dates are as follows:

Reporting Quarter	Due Date
1st (January, February, March)	April 30
2nd (April, May, June)	July 31
3rd (July, August, September)	October 31
4th (October, November, December)	January 31

If mailed, the quarterly fuel use tax return must be postmarked or hand delivered to the MCS Section by the due date. If the due date is a Saturday, Sunday, or State holiday, the next business day is considered the final filing date. The licensee will be subject to IFTA penalty and interest provisions if the return is not filed in a timely manner.

PENALTY AND INTEREST PROVISIONS

When a licensee fails to file a return, files a late return, or fails to remit any or all tax due, the licensee is subject to penalty and interest. The penalty is the greater of fifty dollars (\$50.00) or ten percent (10%) of the net tax due to all member jurisdictions. Interest is computed on all delinquent taxes due each jurisdiction at a rate of one percent (1%) per month. The Department will assess interest for a full month.

IFTA REFUNDS/CREDITS

A refund may be claimed on the IFTA quarterly fuel use tax return for any overpayment of tax in a reporting period by completing Line 11 of the IFTA-100. A written request for the refund may also be submitted. A refund will be issued once the Department determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly fuel use tax return.

Refunds will not be processed until accumulated credits total more than \$10.00. If a refund is not requested, the credit will be carried forward to the next period. Earned IFTA credits will expire after eight quarters. It is the responsibility of each licensee to monitor the credits printed on the quarterly fuel use tax return. No notification of expiring credits will be sent to the licensee.

If the licensee feels that the credit is incorrect, please contact the MCS Section to determine the proper credit due. The licensee will be responsible for all taxes, penalty, and interest due resulting from the improper use of a credit.

MEASUREMENT CONVERSION TABLE

Alabama based IFTA licensees are required to report based upon United States measurements. If applicable, the conversion rates are:

1 liter = .2642 gallons
1 kilometer = .62137 miles

All numbers must be rounded to the nearest whole gallon or mile.